IN THE UNITED STATES DISTRICT COURT FOR THE WESTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA)	
)	CRIMINAL NO. 3:20-cr-16
v.)	
)	JUDGE KIM R. GIBSON
MATTHEW MICHAEL WALTER,)	
)	
Defendant.)	

TENTATIVE FINDINGS AND RULINGS

NOW, this _______ day of January, 2022, the United States Probation Office having conducted a presentence investigation and submitted a Presentence Investigation Report ("PSR") (ECF No. 48) and an Addendum to the PSR (ECF No. 52), and Mr. Walter and the United States having filed their position papers with respect to sentencing factors (ECF Nos. 50, 51) the Court now makes the following tentative findings and rulings:

- 1. On September 23, 2021, Mr. Walter pleaded guilty to the offense at Count Two of the Indictment. (ECF No. 40).
- 2. On September 29, 2021, the United States filed a "Motion for Preliminary Order of Criminal Forfeiture Against Matthew Walter." (ECF No. 44). On September 30, 2021, this Court entered an Order granting the United States' Motion and stating that the Order of Forfeiture against Mr. Walter will be incorporated into his sentence and judgment. (ECF No. 45).
- 3. On November 24, 2021, the United States Probation Office filed the Draft Presentence Investigation Report. (ECF No. 46).
- 4. On December 9, 2021, the United States filed a Declaration of Publication. (ECF No. 47).
- 5. On December 13, 2021, the United States Probation Office filed the Final PSR. (ECF No. 48).

- 6. On December 13, 2021, the United States Probation Office filed a Recommendation. (ECF No. 49).
- 7. On December 21, 2021, Mr. Walter filed his position with respect to sentencing factors, stating that he had no objections to the PSR. (ECF No. 50).
- 8. On December 22, 2021, the Government filed its position with respect to sentencing factors. The Government stated that the parties agree that "paragraph 16 should be amended to include that the adjusted base offense level should be lowered by a total of 3 levels, pursuant to USSG 3E1.1, Acceptance of Responsibility." Based on this adjustment, the parties agree that the total offense level is 30. (ECF No. 51).
- 9. On January 3, 2022, the United States Probation Office filed an Addendum to the PSR, indicating that it agreed with the Government regarding paragraph 16, as well as the fact that the total offense level is 30. The Addendum included no other objections on the part of the Government. Finally, the Addendum stated that Mr. Walter had no objections to the contents of the presentence report. (ECF No. 52).
- 10. On January 13, 2022, Mr. Walter filed a Sentencing Memorandum. (ECF No. 53).
- 11. The Government did not file a Sentencing Memorandum.
- 12. The Court tentatively adopts the PSR. Arguments as to departures and variances from the guidelines will be considered at the time of sentencing.

BY THE COURT:

KIM R. GIBSON

UNITED STATES DISTRICT JUDGE